

Message Text

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PAGE 01 SAN JO 01007 102103Z

ACTION EB-08

INFO OCT-01 ARA-10 ISO-00 AGRE-00 H-02 L-03 ITC-01 TRSE-00

COME-00 STR-04 SSO-00 /029 W

-----102108Z 112403 /70

O 102043Z MAR 77

FM AMEMBASSY SAN JOSE

TO SECSTATE WASHDC IMMEDIATE 6675

UNCLAS SAN JOSE 1007

E.O. 11652: N/A

TAGS: ETRD, EAGR, CS

SUBJECT: COFFEE EXPORT TAXES

REF: (A) STATE 051537, (B) SAN JOSE 5946, 12/17/76

1. AS OF MARCH 9, NO CHANGE IN EXPORT TAXES ON COFFEE. TAXES REMAIN AT LEVEL REPORTED IN REFTEL B: PRODUCERS PAY A TEN PERCENT AD VALOREM TAX CALCULATED ON THE VALUE OF THE COFFEE DELIVERED TO THE RAILROAD STATION AT THE POINT OF ORIGIN; THE EXPORTER PAYS A SPECIFIC TAX OF U.S. 45 CENTS PER HUNDREDWEIGHT (CWY) OF COFFEE SHIPPED AND AN EIGHT

PERCENT AD VALOREM TAX ON THE FOB-VESSEL VALUE OF THE COFFEE.

2. THE DIFFERENCE IN THE VALUE OF THE COFFEE AT THE INLAND POINT OF DEPARTURE AND ITS VALUE FOB-VESSEL RESULTS IN A DIFFERENT BASE FOR CALCULATING THE TWO AD VALOREM TAXES. BASED ON PRICE INFORMATION OBTAINED FROM THE COSTA RICAN COFFEE OFFICE, THE EMBASSY HAS CALCULATED THAT THE EFFECTIVE TOTAL AD VALOREM TAX ON THE FOB-VESSEL VALUE OF THE COFFEE IS 17.1 PERCENT.

3. THE SPECIFIC TAX OF \$.45 PER CWT ADDS A VARYING PERCENTAGE TO THE EXPORT TAX DEPENDING ON THE FOB-VESSEL
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PRICE

COFFEE. ASSUMING AN FOB-VESSEL PRICE OF \$250 PER CWT, THE SPECIFIC TAX WOULD ADD ONLY .18 OF A PERCENTAGE POINT TO THE TOTAL EXPORT TAX FOR COFFEE.

4. COSTA RICA DOES NOT SET A MINIMUM EXPORT PRICE.
KILDAY

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: CUSTOMS DUTIES, COFFEE, EXPORTS
Control Number: n/a
Copy: SINGLE
Sent Date: 10-Mar-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977SANJO01007
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770083-0309
Format: TEL
From: SAN JOSE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t19770371/aaaackjh.tel
Line Count: 62
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 1fe43dba-c288-dd11-92da-001cc4696bcc
Office: ACTION EB
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
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SAS ID: 3144385
Secure: OPEN
Status: NATIVE
Subject: COFFEE EXPORT TAXES
TAGS: ETRD, EAGR, CS
To: STATE
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vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/1fe43dba-c288-dd11-92da-001cc4696bcc
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